

**UNITED STATES TAX COURT**  
**WASHINGTON, DC 20217**

petitioners' filed Motion for Leave to File Response to Reply to Response to Motion for Leave to Serve Additional Interrogatories with an Response to Reply to Response to Motion for Leave to Serve Additional Interrogatories, which was granted on March 9, 2016.

Respondent contends that it seeks relevant information that respondent needs to develop and prepare this case for trial. Respondent explains that the additional interrogatories are needed to either receive responses to the questions previously asked by respondent informally but not answered by petitioners by the deadline to issue formal discovery requests or to get answers to the follow-up questions respondent has in connection with the recently obtained through informal discovery documents. In addition, respondent explained that he compiled the interrogatories in compound questions for the sake of clarity and organization.

Rule 71(a) provides that a party may serve 25 interrogatories. However, a motion for leave to serve additional interrogatories may be granted if it is consistent with Rule 70(c)(1). See Rule 71(a). Rule 70(c)(1) provides as follows:

The frequency or extent of use of the discovery methods \* \* \* shall be limited by the Court if it determines that: (A) The discovery sought is unreasonably cumulative or duplicative, or is obtainable from some other source that is more convenient, less burdensome, or less expensive; (B) the party seeking discovery has had ample opportunity by discovery in the action to obtain the information sought; or (C) the discovery is unduly burdensome or expensive, taking into account the needs of the case, the amount in controversy, limitations on the parties' resources, and the importance of the issues at stake in the litigation.

After reviewing the arguments raised by the parties, we conclude that respondent's request is reasonable in the light of the pretrial deadlines on which the parties have previously agreed and upcoming trial in these cases. Respondent's request is not unduly burdensome or expensive because these cases involves multiple entities and complex transactions with the overall amount in controversy measured in billions of dollars. We do recognize that granting this motion will necessitate many additional hours of work for

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petitioners and their counsel, but this is not unexpected for a case of such magnitude and importance.

Given due consideration of the foregoing, it is hereby

ORDERED that respondent's Motion for Leave to Serve Additional Interrogatories filed February 24, 2016, is granted.

**(Signed) David Laro**  
**Judge**

Dated: Washington, D.C.  
March 10, 2016